



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MEDFORD WATERWORKS

Principal Office: 133 W STATE STREET
MEDFORD, WI 54451

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

MEDFORD WATERWORKS, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MEDFORD WATERWORKS**Utility Address:** 133 W STATE STREET
MEDFORD, WI 54451**When was utility organized?** 6/7/1910**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DONNA GOODMAN**Title:** CITY CLERK**Office Address:**133 W STATE STREET
MEDFORD, WI 54451**Telephone:** (715) 748 - 4321**Fax Number:** (715) 748 - 2339**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR CLIFFORD A. WIERNIK CPA**Title:** PRINCIPAL**Office Address:** SCHUMAKER, ROMENESKO AND ASSOC., SC
401 5TH STREET, SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR CLIFFORD A. WIERNIK CPA**Title:** PRINCIPAL**Office Address:** SCHUMAKER, ROMENESKO AND ASSOCIATES, SC
401 5TH STREET, SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:****Date of most recent audit report:** 2/12/1999**Period covered by most recent audit:** December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOHN FALES**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**133 W STATE STREET
MEDFORD, WI 54451**Telephone:** (715) 748 - 4321**Fax Number:** (715) 748 - 2339**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:MR RONALD DECHATELETS, MEMBER
MS PEGGY KRASCHNEWSKI, MEMBER
MS ARLEN PARENT, MEMBER
MR GORDON THIELKE, MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	404,609	417,021	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	225,485	184,365	2
Depreciation Expense (403)	58,932	54,730	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	61,344	57,589	5
Total Operating Expenses	345,761	296,684	
Net Operating Income	58,848	120,337	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	58,848	120,337	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	36,958	42,318	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	36,958	42,318	
Total Income	95,806	162,655	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	95,806	162,655	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	72,877	74,121	14
Amortization of Debt Discount and Expense (428)	4,598	16,405	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	77,475	90,526	
Net Income	18,331	72,129	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	103,880	(155,415)	20
Balance Transferred from Income (433)	18,331	72,129	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(49,937)	(187,166)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	172,148	103,880	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Temporary investments and bond accounts	36,958	5
Total (Acct. 419):	36,958	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(49,937)	11
Total (Acct. 436)--Debit:	(49,937)	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	404,609	0	0	0	404,609	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	404,609	0	0	0	404,609	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	46,196		46,196	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	46,196	0	46,196	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,807,009	3,298,981	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	434,874	421,637	2
Net Utility Plant	3,372,135	2,877,344	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	24,000	24,000	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	24,000	24,000	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	603,189	642,506	7
Total Other Property and Investments	627,189	666,506	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	781	17	8
Temporary Cash Investments (132)	12,313	14,446	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	83,622	101,229	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	32,925	84,720	14
Materials and Supplies (150)	40,289	43,731	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	10,156	4,912	17
Total Current and Accrued Assets	180,086	249,055	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,285	14,883	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	10,285	14,883	
Total Assets and Other Debits	4,189,695	3,807,788	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	621,709	0	21
Appropriated Earned Surplus (215)	541,314	591,251	22
Unappropriated Earned Surplus (216)	172,148	103,880	23
Total Proprietary Capital	1,335,171	695,131	
LONG-TERM DEBT			
Bonds (221)	1,325,000	1,390,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	11,187	22,363	26
Total Long-Term Debt	1,336,187	1,412,363	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	35,091	10,364	28
Payables to Municipality (233)	237,618	97,418	29
Customer Deposits (235)			30
Taxes Accrued (236)	54,312	54,312	31
Interest Accrued (237)	6,175	6,727	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	333,196	168,821	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,185,141	1,531,473	41
Total Liabilities and Other Credits	4,189,695	3,807,788	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,718,091	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	88,918				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,807,009	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	434,874	0	0	0	10
Total Accumulated Provision	434,874	0	0	0	
Net Utility Plant	3,372,135	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	421,637				421,637	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,932				58,932	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,373				5,373	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	64,305	0	0	0	64,305	13
Debits during year						14
Book cost of plant retired	51,068				51,068	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	51,068	0	0	0	51,068	19
Balance End of Year	434,874	0	0	0	434,874	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND	24,000			24,000	2
Total Nonutility Property (121)	24,000	0	0	24,000	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	24,000	0	0	24,000	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	40,289	43,731	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	40,289	43,731	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Revenue Refunding Bonds	4,598	428	10,285	1
Total			10,285	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
Beginning of year balance-previously incl with Contributions in Aid	380,472	2
1998 additions-Main Street, Southside Utilities and misc. projects	241,237	3
Balance end of year	621,709	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 Revenue Refunding	12/21/1993	12/15/2012	4.53%	1,325,000	1
Total Bonds (Account 221):				1,325,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
State Trust Fund Loan	03/23/1994	03/15/1999	3.75%	11,187	1
Total for Account 224				11,187	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	54,312	1
Accruals:		
Charged water department expense	61,344	2
Charged electric department expense		3
Charged sewer department expense	1,084	4
Other (explain):		
NONE		5
Total Accruals and other credits	62,428	
Taxes paid during year:		
County, state and local taxes	54,312	6
Social Security taxes	7,576	7
PSC Remainder Assessment	540	8
Other (explain):		
NONE		9
Total payments and other debits	62,428	
Balance end of year	54,312	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 REVENUE REFUNDING	6,051	72,355	72,575	5,831	1
Subtotal	6,051	72,355	72,575	5,831	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
State Trust Fund Loan	676	522	854	344	3
1993 Refinancing notes	0			0	4
Subtotal	676	522	854	344	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,727	72,877	73,429	6,175	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,531,473	0	0	0	0	1,531,473	1
Add credits during year:							
For Services	6,744					6,744	2
For Mains	24,523					24,523	3
Other (specify):							
For Hydrants	2,873					2,873	4
Deduct charges (specify):							
Adjust beginning of year Paid in Capital to proper account	380,472					380,472	5
Balance End of Year	1,185,141	0	0	0	0	1,185,141	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
System replacement and debt retirement funds	603,189	3
Total (Acct. 125):	603,189	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	83,622	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	83,622	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Due from sewer utility-joint meter costs	32,925	12
Total (Acct. 145):	32,925	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Due to municipality for various construction projects	237,618	16
Total (Acct. 233):	237,618	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,501,428	0	0	0	3,501,428	1
Materials and Supplies	42,010	0	0	0	42,010	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	428,255	0	0	0	428,255	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,358,307	0	0	0	1,358,307	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,756,876	0	0	0	1,756,876	
Net Operating Income	58,848	0	0	0	58,848	8
Net Operating Income as a percent of Average Net Rate Base	3.35%	N/A	N/A	N/A	3.35%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	310,854	1
Appropriated Earned Surplus	566,282	2
Unappropriated Earned Surplus	138,014	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,015,150	
Net Income		
Net Income	18,331	5
Percent Return on Proprietary Capital	1.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 7, 1999

Ms. Donna Goodman, City Clerk
Medford Water Works
133 West State Street
Medford, WI 54451-1797

1998 Analytical Review DWCCA-3520-PJL

Dear Ms. Goodman:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	381,566	1
Total Sales of Water	381,566	
Other Operating Revenues		
Forfeited Discounts (470)	1,106	2
Miscellaneous Service Revenues (471)	535	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	21,402	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,043	
Total Operating Revenues	404,609	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	42,035	9
Water Treatment Expenses (630-635)	1,599	10
Transmission and Distribution Expenses (640-655)	88,969	11
Customer Accounts Expenses (901-904)	9,613	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	83,269	14
Total Operation and Maintenance Expenses	225,485	
Other Operating Expenses		
Depreciation Expense (403)	58,932	15
Amortization Expense (404-407)		16
Taxes (408)	61,344	17
Total Other Operating Expenses	120,276	
Total Operating Expenses	345,761	
NET OPERATING INCOME	58,848	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	19	53	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	19	53	
Metered Sales to General Customers (461)				
Residential	1,741	70,996	153,638	4
Commercial	201	22,301	34,562	5
Industrial	62	64,080	58,380	6
Total Metered Sales to General Customers (461)	2,004	157,377	246,580	
Private Fire Protection Service (462)	22		11,018	7
Public Fire Protection Service (463)	1		103,960	8
Other Sales to Public Authorities (464)	40	17,232	19,955	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,068	174,628	381,566	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	103,960	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	103,960	
Forfeited Discounts (470):		
Customer late payment charges	1,106	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,106	
Miscellaneous Service Revenues (471):		
Misc services	535	7
Total Miscellaneous Service Revenues (471)	535	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,322	10
Other (specify):		
Misc. permits, reconnect fees and material sales	15,080	11
Total Other Water Revenues (474)	21,402	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	13,743	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,845	7
Operation Supplies and Expenses (623)	698	8
Maintenance of Pumping Plant (625)	10,749	9
Total Pumping Expenses	42,035	
WATER TREATMENT EXPENSES		
Operation Labor (630)	38	10
Chemicals (631)	573	11
Operation Supplies and Expenses (632)	988	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	1,599	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	59	14
Operation Supplies and Expenses (641)	3,507	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,594	16
Maintenance of Mains (651)	30,309	17
Maintenance of Services (652)	34,223	18
Maintenance of Meters (653)	7,923	19
Maintenance of Hydrants (654)	6,354	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	88,969	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	515	22
Accounting and Collecting Labor (902)	8,906	23
Supplies and Expenses (903)	192	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,613	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	46,697	27
Office Supplies and Expenses (921)	2,985	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	12,523	30
Property Insurance (924)	1,832	31
Injuries and Damages (925)	2,337	32
Employee Pensions and Benefits (926)	12,706	33
Regulatory Commission Expenses (928)	346	34
Miscellaneous General Expenses (930)	70	35
Transportation Expenses (933)	2,261	36
Maintenance of General Plant (935)	1,512	37
Total Administrative and General Expenses	83,269	
Total Operation and Maintenance Expenses	225,485	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	N/A	54,312	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% of tax on meters charged to sewer	1,084	2
Net property tax equivalent		53,228	
Social Security	Direct based on labor	7,576	3
PSC Remainder Assessment	Based on revenues	540	4
Other (specify): NONE			5
Total tax expense		61,344	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Taylor				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193350				3
County tax rate	mills		7.809508				4
Local tax rate	mills		5.311873				5
School tax rate	mills		8.978849				6
Voc. school tax rate	mills		1.747273				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.040853				10
Less: state credit	mills		1.646657				11
Net tax rate	mills		22.394196				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.311873				14
Combined School Tax Rate	mills		10.726122				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.037995				17
Total Tax Rate	mills		24.040853				18
Ratio of Local and School Tax to Total	dec.		0.667114				19
Total tax net of state credit	mills		22.394196				20
Net Local and School Tax Rate	mills		14.939487				21
Utility Plant, Jan. 1	\$	3,298,981	3,298,981				22
Materials & Supplies	\$	43,731	43,731				23
Subtotal	\$	3,342,712	3,342,712				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,342,712	3,342,712				26
Assessment Ratio	dec.		1.035106				27
Assessed Value	\$	3,460,061	3,460,061				28
Net Local & School Rate	mills		14.939487				29
Tax Equiv. Computed for Current Year	\$	51,692	51,692				30
Tax Equivalent per 1994 PSC Report	\$	54,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	54,312					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	24,468		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	201,068		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	53,759		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	279,295	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	113,047		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	115,815	8,186	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,524		20
Total Pumping Plant	240,386	8,186	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,572		23
Total Water Treatment Plant	13,572	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			24,468	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			201,068	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		1	53,760	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	1	279,296	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			113,047	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(1)	124,000	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,524	20
Total Pumping Plant	0	(1)	248,571	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		1	13,573	23
Total Water Treatment Plant	0	1	13,573	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	256,773		26
Transmission and Distribution Mains (343)	1,631,999	378,356	27
Fire Mains (344)	0		28
Services (345)	422,332	41,788	29
Meters (346)	206,474	17,738	30
Hydrants (348)	161,598	38,325	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,679,176	476,207	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,702		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	12,536		36
Transportation Equipment (392)	44,829		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,270		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	72,337	0	
Total utility plant in service directly assignable	3,284,766	484,393	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,284,766	484,393	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			256,773	26
Transmission and Distribution Mains (343)	39,537		1,970,818	27
Fire Mains (344)	0		0	28
Services (345)	6,337	(1)	457,782	29
Meters (346)	3,412		220,800	30
Hydrants (348)	1,782	(1)	198,140	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	51,068	(2)	3,104,313	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)		1	4,703	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			12,536	36
Transportation Equipment (392)			44,829	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			10,270	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	1	72,338	
Total utility plant in service directly assignable	51,068	0	3,718,091	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	51,068	0	3,718,091	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			19,008	19,008	1
February			16,717	16,717	2
March			17,516	17,516	3
April			15,670	15,670	4
May			17,265	17,265	5
June			19,093	19,093	6
July			19,226	19,226	7
August			18,116	18,116	8
September			17,683	17,683	9
October			16,684	16,684	10
November			15,129	15,129	11
December			15,307	15,307	12
Total for year	0	0	207,414	207,414	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				9,117	14
Other utility use explanation:					15
Water main break-water ran into a manhole for 12 days before repairs were made. (estimated loss 5,760)					
Water pumped into distribution system				198,297	16
Less: Water sold				174,628	17
Losses and unaccounted for				23,669	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,205	21
Date of maximum: 1/5/1998					22
Cause of maximum:					23
Water main break referred to above					
Minimum gallons pumped by all methods in any one day during reporting year				327	24
Date of minimum: 5/24/1998					25
Total KWH used for pumping for the year				278,813	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-3415 SHATTUCK STREET	NO 10	66	24	100,000	Yes	1
WELL-804 SOUTH 8TH STREET	NO 5	57	21	380,000	Yes	2
WELL-802 SOUTH 8TH STREET	NO 8	67	36	300,000	Yes	3
WELL-863 SHATTUCK STREET	NO 9	78	24	350,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #5	WELL #8	1
Location	1 SHATTUCK ST., MEDFORD	S. 8TH STREET, MEDFORD	S. 8TH STREET, MEDFORD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	WORTHINGTON	LAYNE	5
Year Installed	1993	1947	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	220	200	225	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	US MOTOR	LAYNE	9
Year Installed	1993	1996	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	25	25	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	3 SHATTUCK ST, MEDFORD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JACCUZZI			18
Year Installed	1977			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	270			21
Pump Motor or Standby Engine Mfr	LAYNE			22
Year Installed	1977			23
Type	ELECTRIC			24
Horsepower	25			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1977		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
Total capacity in gallons	400,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	327	0	0	0	327
M	D	4.000	930	0	0	0	930
A	D	6.000	12,862	0	789	0	12,073
M	D	6.000	82,471	0	1,550	0	80,921
P	D	6.000	13,490	377	0	0	13,867
M	D	8.000	10,348	0	0	0	10,348
P	D	8.000	12,849	1,960	0	0	14,809
M	D	10.000	12,634	0	0	0	12,634
P	D	10.000	2,879	3,783	715	0	5,947
M	D	12.000	12,061	0	0	0	12,061
P	D	12.000	8,073	3,478	0	0	11,551
Total Within Municipality			168,924	9,598	3,054	0	175,468
Total Utility			168,924	9,598	3,054	0	175,468

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,046	0	29	0	1,017	3	1
M	1.000	566	29	0	0	595	0	2
M	1.250	11	0	0	0	11	0	3
M	1.500	34	5	0	0	39	0	4
M	2.000	47	1	0	0	48	0	5
M	4.000	6	0	0	0	6	0	6
P	4.000	2	0	0	0	2	0	7
P	6.000	1	0	0	0	1	0	8
M	8.000	3	0	0	0	3	0	9
Total Utility		1,716	35	29	0	1,722	3	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,793	210	30	100	2,073	41	1
1.000	79	0	0	12	91	7	2
1.250	5	1	0	(3)	3	0	3
1.500	23	2	2	5	28	6	4
2.000	32	1	1	8	40	4	5
3.000	4	0	0	(1)	3	0	6
4.000	6	0	0	0	6	0	7
Total:	1,942	214	33	121	2,244	58	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,809	209	15	16	0	24	2,073	1
1.000	14	45	17	7	0	8	91	2
1.250	1	1	0	0	0	1	3	3
1.500	6	5	8	3	0	6	28	4
2.000	5	6	16	7	0	6	40	5
3.000	0	1	0	2	0	0	3	6
4.000	0	1	2	3	0	0	6	7
Total:	1,835	268	58	38	0	45	2,244	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	272	20	3	8	297	2
Total Fire Hydrants	272	20	3	8	297	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	67
Number of distribution system valves end of year:	430
Number of distribution valves operated during year:	215

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625 - Increased in 1998 due to increased repairs and scale set-up costs.

Account 651 - Increased repairs for main breaks.

Account 652 - Increased costs for repairs and patching.

Account 923 - Additional professional fees related to change in method of charging for public fire protection to user charge; preparation of water rate increase application

Water Mains (Page W-15)

1998 water main additions were financed as follows:

Paid by customers through assessments	\$24,523
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Paid for by municipality	204,122
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Paid by utility	149,711
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Water Services (Page W-16)

1998 additions were financed as follows:

Paid by customers	\$6,744
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Paid by the municipality	15,276
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Paid by the utility	19,768
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Meters (Page W-17)

Adjustments to meters are to correct prior years errors.

Hydrants and Distribution System Valves (Page W-18)

Adjustments to hydrants to correct for prior years reporting errors.
